

UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO

In re)	PROMESA
)	Title III
)	
THE FINANCIAL OVERSIGHT AND)	No. 17-BK-3283 (LTS)
MANAGEMENT BOARD FOR PUERTO RICO,)	
)	Re: 20458, 20467
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	
<i>et al.</i> , ¹)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF KATHERINE STADLER PURSUANT TO THE PUERTO
RICO RECOVERY ACCURACY IN DISCLOSURES ACT**

I, Katherine Stadler, hereby declare under penalty of perjury:

1. I am a shareholder with Godfrey & Kahn, S.C. (“**Godfrey & Kahn**”), a law firm with its principal offices at 833 East Michigan Street in Milwaukee, Wisconsin, and One East Main Street in Madison, Wisconsin, and other offices in Wisconsin and in Washington, D.C. I am authorized to make this Declaration on behalf of myself, the Fee Examiner Brady C. Williamson, and Godfrey & Kahn in compliance with the *Order*

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Approving List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosures Act [Dkt. No. 20467] (the “**PRRADA Compliance Order**”), entered on March 30, 2022. This Declaration is based on my personal knowledge and if called to testify, I could and would testify competently to the written statements made in this Declaration.

2. The Court appointed another firm shareholder, Brady C. Williamson (the “**Fee Examiner**”), in the *Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* [Dkt. No. 1416] (the “**Fee Examiner Order**”).

3. I am licensed to practice law in Wisconsin, and I am a member in good standing of the Bar of the State of Wisconsin and the New York State Bar. I am admitted to practice before the United States Supreme Court, the U.S. Courts of Appeal, and federal district and bankruptcy courts in a variety of jurisdictions.

4. Godfrey & Kahn, which employs about 180 attorneys, has a large and diverse legal practice that primarily, though not exclusively, represents corporate and association clients based in Wisconsin. Among these clients are financial institutions, insurance companies, public utilities, manufacturers, business and industry groups, and others that may have a direct or indirect interest in these proceedings. However, except as otherwise noted below, neither the Fee Examiner, Godfrey & Kahn, nor I represents any entity in connection with these proceedings or holds any interest adverse to the Debtors.

5. Godfrey & Kahn has established procedures for reviewing possible conflicts and for determining connections between Godfrey & Kahn, or Godfrey & Kahn

attorneys, and outside entities. Pursuant to those procedures, I performed, or caused to be performed, the following actions to identify for disclosure any identified parties relevant to this Declaration and these proceedings and to determine any Godfrey & Kahn connection to each such party.

A. Godfrey & Kahn entered the names appearing on the list attached to the *Notice of Filing Amended List of Material Interested Parties Pursuant to Puerto Rico Recovery Accuracy in Disclosure Act* [Dkt. No. 20458] and approved by the Court in the PRRADA Compliance Order (the “**Amended MIP List**”) into its conflicts check database, which contains the names of all of its clients and conflict information concerning each such client, as well as the names of entities with which Godfrey & Kahn attorneys have formal relationships, such as a position on a board of directors. As a result, I obtained a list of names from the Godfrey & Kahn conflicts check database that matched or that appeared similar to the name of any Interested Party. I have reviewed that list.

B. I additionally sent an inquiry to all Godfrey & Kahn attorneys to determine whether any such attorney: (a) owns any interest in Puerto Rican debt instruments; (b) has any pending claims against any of the Debtors; (c) is, or has a relative who is, a current officer, director, employee, or elected official of the Debtors; (d) has any immediate family member who has been employed by, is, or was in the past an elected official of any of the Debtors; or (e) has any other significant connection with the Debtors.

C. I also have inquired within the firm about connections with the United States Trustee program or any person employed in the office of the U.S. Trustee.

6. Based on the procedures described above, I have determined that neither the Fee Examiner, Godfrey & Kahn, nor I currently represents any of the Debtors and that neither the Fee Examiner, Godfrey & Kahn, nor I has represented any of the Debtors in the five years that preceded the Fee Examiner Order or at any time thereafter.

7. Based on its procedures described above, I have also determined that neither the Fee Examiner, Godfrey & Kahn, nor I has represented nor represents—nor will we—any party other than the Fee Examiner in connection with these proceedings.

8. The Fee Examiner and counsel have and may continue to serve in a capacity that is potentially adverse to any or all of the professionals retained in these cases, including those listed on Schedules 4(A) through 4(E) of the Amended MIP List (the “**Retained Professionals**”).

9. A list of parties appearing on the Amended MIP List with which Godfrey & Kahn has a current relationship or has had a recent relationship—all wholly unrelated to these cases—is attached to this Affidavit as Appendix A. For purposes of this disclosure, representation of third parties that are adverse to Amended MIP List parties in unrelated matters—other than Debtors, Officers, Directors, and Retained Professionals—are not “relationships.”

10. Despite occasional prior co-counsel or local counsel relationships with various Retained Professionals—all in wholly unrelated matters—Godfrey & Kahn’s approach to and review of the applications of such Retained Professionals has been and will continue to be consistent with and subject to the same standards applicable to all other Retained Professionals. None of the connections disclosed on Appendix A result in revenue to the firm exceeding one percent of the firm’s annual revenue.

11. Paul Griepentrog, also a Godfrey & Kahn, S.C. shareholder, serves as trustee for a family trust with investments in two mutual funds that previously held Puerto Rican government bonds. As trustee for the family trust, Mr. Griepentrog had no decision-making authority regarding the individual investments made by the mutual funds, though he did make investment decisions for the family trust. Godfrey & Kahn previously implemented an “ethical wall” using the firm’s standard procedures for such measures to ensure that Mr. Griepentrog was not involved in the firm’s representation of the Fee Examiner and has had no physical or electronic access to files and other documents pertaining to the representation.

12. Godfrey & Kahn served as counsel to the Fee Committees in *In re Energy Future Holdings Corp.*, No. 14-10979 (Bankr. D. Del.) (Sontchi, J.) and currently serves as counsel to the Fee Examiner in *In re Cyprus Mines Corporation*, No. 21-10398 (Bankr. D. Del.) (Silverstein, J.) and *In re Imerys Talc America, Inc.*, No. 19-10289 (Bankr. D. Del.) (Silverstein, J.) In those capacities, Godfrey & Kahn has submitted or will continue to submit publicly-filed reports and recommendations—some adverse—with respect to applications for compensation filed by some of the Retained Professionals.

13. To the best of my knowledge, this Declaration discloses all connections between the Fee Examiner, Godfrey & Kahn, and myself and the parties listed on the Amended MIP List known to Godfrey & Kahn as of today’s date. Due to the size of the Debtors and the complexity of these cases, Godfrey & Kahn cannot state with absolute certainty that, at this time, it has identified and disclosed every single connection it has with each party appearing on the Amended MIP List. However, I and Godfrey & Kahn

will promptly file supplemental disclosures of any such connections if any additional relevant information comes to my or Godfrey & Kahn's attention.

14. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, including a review of the information in Godfrey & Kahn's conflicts check database and direct inquiry of Godfrey & Kahn attorneys and except as otherwise disclosed herein:

A. Neither the Fee Examiner, Godfrey & Kahn, nor I holds or represents any interest adverse to the Debtors, the Debtor Affiliates, or their respective estates.

B. Neither the Fee Examiner, Godfrey & Kahn, nor I am connected with the United States Trustee for Region 21, any persons employed by the United States Trustee's office for Region 21, or any district or bankruptcy judge for the District of Puerto Rico.

15. The Office of the U.S. Trustee has adopted Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases (the "UST Guidelines"). 28 C.F.R. pt. 58, Appendix B. The purpose of this paragraph is to disclose my responses to the questions in the UST Guidelines in compliance with Paragraph D of the UST Guidelines.

A. The Fee Examiner and Godfrey & Kahn have and will continue to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, the terms of the Fee Examiner Order, and

any other applicable procedures and orders of the Court. I have made and will continue to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the UST Guidelines, both in connection with the Fee Examiner Order and any related application and the interim and final fee applications to be filed by the Fee Examiner, Godfrey & Kahn, or me in these PROMESA cases.

B. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the UST Guidelines.

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Response: Yes. Pursuant to the *Urgent Motion of the United States Trustee Pursuant to PROMESA Section 316 and 317 and Bankruptcy Code Section 105(a) for Entry of Order Appointing a Fee Examiner and Related Relief* [D.I. 1296] and *Fee Examiner Order*, the Fee Examiner himself will receive a discounted flat monthly fee for his services.

Godfrey & Kahn typically, but not always, charges clients by the hour. In addition, Godfrey & Kahn has not raised hourly rates (except in connection with attorney promotions) since it began work on these cases.

Question: Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Response: No.

Question: If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition.

If your billing rates and material financial terms have changed post-petition, explain the difference and the reasons for the difference?

Response: Godfrey & Kahn did not represent the Fee Examiner in his capacity as Fee Examiner for the Commonwealth of Puerto Rico's Title III cases in the 12 months prepetition.

Question: Has your client approved your prospective budget and staffing plan, and, if so, for what budget period?

Response: The Fee Examiner submits budgets along with its fee applications in compliance with the UST Guidelines.

Dated this 16th day of May, 2022.

GODFREY & KAHN, S.C.

/s/ Katherine Stadler

Katherine Stadler
One East Main Street, Suite 500
Madison, Wisconsin 53703
Telephone: (608) 257-3911
Facsimile: (608) 257-0609
E-mail: kstadler@gklaw.com

Counsel to the Fee Examiner

APPENDIX A

LIST OF INTERESTED PARTIES THAT CURRENTLY EMPLOY OR HAVE FORMERLY EMPLOYED² GODFREY & KAHN, S.C. IN MATTERS WHOLLY UNRELATED TO THE DEBTORS OR THESE CHAPTER 11 CASES

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
AETNA Life Insurance Company	Inactive Claim-HTA	Godfrey & Kahn previously represented a related entity in various litigation matters unrelated to these cases.
AIG Insurance Company, AIG Insurance Company-Puerto Rico AIG Property Casualty Inc.	Material Creditors-HTA	Godfrey & Kahn previously represented an AIG affiliate in a litigation matter unrelated to these cases.
Alvarez & Marsal, North America LLC	Retained Professional	Alvarez & Marsal, North America LLC is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
American Civil Liberties Union of Puerto Rico	Material Creditor and counsel to certain individual creditors	Godfrey & Kahn, S.C. represents a related entity in a <i>pro bono</i> matter unrelated to these cases.
Ankura Consulting Group	Retained Professional	Ankura Consulting Group is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Bank of New York Mellon	PSA Party	Godfrey & Kahn serves as Wisconsin counsel to The Bank of New York Mellon Trust Company, N.A. in a Wisconsin receivership matter unrelated to these cases.

² Only client relationships for which there has been any work performed since October 6, 2015 are included in this Appendix.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Berkeley Research Group	Retained Professional	Berkeley Research Group is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Butler Snow LLP	Counsel to Financial Guaranty Insurance Company	Godfrey & Kahn served as co-counsel with Butler Snow in a federal litigation matter unrelated to these cases.
Cardinal Health PR 120	Inactive Claim-Commonwealth	Godfrey & Kahn represents an affiliated entity, Cardinal Health, in litigation matters unrelated to these cases.
Centerbridge Partners	PSA Party	Godfrey & Kahn previously represented Centerbridge Partners, L.P. and a group of investors in a Wisconsin insurance insolvency proceeding unrelated to these cases.
Canyon Balanced Master Fund, Ltd. Canyon Funds Canyon Value Realization Fund, L.P. The Canyon Value Realization Master Fund, L.P.	PSA Parties-Commonwealth	Godfrey & Kahn previously represented Canyon Capital Advisors and a group of investors in a Wisconsin insurance insolvency proceeding unrelated to these cases.
Costco Wholesale Corporation	Material Creditor-Commonwealth	Godfrey & Kahn currently represents Costco Wholesale Corporation in litigation and regulatory matters unrelated to these cases.
Davidson Kempner Davidson Kempner Capital Management LLC	PSA Parties-Commonwealth	Godfrey & Kahn previously represented Davidson Kempner Capital Management LLC and a group of investors in a Wisconsin insurance insolvency proceeding unrelated to these cases.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Dentons U.S. LLP	Counsel to inactive HTA claimant	Godfrey & Kahn previously served as co-counsel with Dentons in litigation matters unrelated to these cases.
Drinker Biddle & Reath LLP	Counsel to Wilmington Trust	Godfrey & Kahn previously served as co-counsel with Drinker Biddle on a Wisconsin receivership matter and a guardianship matter unrelated to these cases.
Duff & Phelps LLC	Retained Professional	Godfrey & Kahn previously represented Duff & Phelps in a tax matter unrelated to these cases.
Elliot International, LP	Inactive claim-Commonwealth	Godfrey & Kahn formerly represented a related entity in utility regulatory matters unrelated to these cases.
Ernst & Young LLP	Retained Professional	Godfrey & Kahn serves as co-counsel with Ernst & Young Global Limited on transactional matters unrelated to these cases.
Foley & Lardner, LLP	Material creditor-PREPA	Godfrey & Kahn previously represented Foley & Lardner in a Wisconsin employment matter unrelated to these cases. Godfrey & Kahn previously served as co-counsel with Foley & Lardner on a transactional matter unrelated to these cases.
Ford Motor Company	PSA Party-Commonwealth	Godfrey & Kahn currently represents Ford Motor Company in litigation matters unrelated to these cases.
Frost Brown Todd LLC	Counsel to inactive COFINA claimants	Godfrey & Kahn serves as co-counsel with Frost Brown Todd on bankruptcy matters unrelated to these cases.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Gibson, Dunn & Crutcher LLP	Counsel to Aurelius entities	The Fee Examiner's son is an associate in the Washington, D.C. office of Gibson Dunn, but does not work on matters related to these cases. As of June 1, 2022, he no longer will be an associate at Gibson Dunn.
Goldman Sachs Goldman Sachs Asset Management Goldman Sachs Bank USA Goldman Sachs Capital Markets Goldman Sachs & Co. LLC Various Goldman Sachs funds	PSA Parties- Commonwealth Material Creditors	Godfrey & Kahn previously represented Goldman Sachs Group, Inc. in a Wisconsin insurance insolvency proceeding unrelated to these cases. The firm also has represented clients adverse to Goldman Sachs entities in unrelated matters.
Hewlett Packard Caribe BV, LLC Hewlett Packard Enterprise Development LP HP International Trading B.V. (Puerto Rico Branch) LLC	Inactive Claimants- Commonwealth	Godfrey & Kahn previously represented HP, Inc. on a litigation matter unrelated to these cases.
Holland & Knight LLP	Material creditor	Godfrey & Kahn serves as co-counsel with Holland & Knight on a Wisconsin litigation matter unrelated to these cases.
Johnson & Johnson International	Inactive Claimants- Commonwealth	Godfrey & Kahn represents Johnson & Johnson in litigation matters unrelated to these cases.
Jones Day	Counsel to material creditors	Godfrey & Kahn serves as co-counsel with Jones Day on Wisconsin transactional matters unrelated to these cases.
Kasowitz Benson Torres LLP	Counsel to PSA parties and other creditors	Kasowitz Benson is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Kirkland & Ellis LLP	Material Creditors-Commonwealth	Godfrey & Kahn has served as co-counsel with Kirkland & Ellis LLP in regulatory, litigation, and transactional matters unrelated to these bankruptcy cases. Kirkland & Ellis LLP represents an investment company, for which Godfrey & Kahn, S.C. represents the independent trustees. The investment company is not related in any way to these bankruptcy cases.
Latham & Watkins LLP	Counsel to Material Creditors-PREPA	Latham & Watkins is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Macy's Puerto Rico	Material Creditors-Commonwealth and COFINA	Godfrey & Kahn currently represents Macy's in a litigation matter unrelated to these cases.
Mayer Brown LLP	Counsel to VR Global Partners, LP Inactive Claimant-Commonwealth	Godfrey & Kahn is co-counsel, and was previously co-counsel, with Mayer Brown on litigation matters unrelated to these cases.
McDermott Will & Emery	Counsel to various groups if inactive claimants	Godfrey & Kahn serves as co-counsel to McDermott Will & Emery in litigation matters unrelated to these cases.
Morgan, Lewis & Bockius LLP	Counsel to various creditors and creditor groups	Godfrey & Kahn previously provided a local counsel opinion for Morgan Lewis in a transactional matter unrelated to these cases.
Morrison & Foerster LLP	Counsel to Mason Capital Management, LLC	Godfrey & Kahn was previously co-counsel with Morrison & Foerster on a litigation matter unrelated to these cases.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Mortgage Guaranty Insurance Corporation	Inactive Claimant-Commonwealth	Godfrey & Kahn provides legal advice to Mortgage Guaranty Insurance Corporation in a matter unrelated to these cases.
Nixon Peabody LLP	Retained Professionals	Godfrey & Kahn served as co-counsel to Nixon Peabody in litigation matters unrelated to these cases.
PPG Architectural Coatings (Puerto Rico), Inc.	Inactive Claims-Commonwealth	Godfrey & Kahn represents a related entity on a Wisconsin litigation matter unrelated to these cases.
Paul Hastings LLP	Retained Professionals	Godfrey & Kahn, S.C. previously served as co-counsel with Paul Hastings on transactional matters unrelated to these cases.
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Counsel to PSA Party Autonomy Capital	The Fee Examiner previously consulted as an expert on behalf of Paul Weiss in a bankruptcy matter unrelated to these cases.
Prime Clerk LLC	Retained Professionals	Prime Clerk LLC is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner. Prime Clerk LLC also serves as claims and noticing agent to Godfrey & Kahn clients in bankruptcy matters unrelated to these cases.
Proskauer Rose, LLP	Counsel to Financial Management Oversight Board	Godfrey & Kahn, S.C. previously served as Wisconsin co-counsel with Proskauer Rose on Wisconsin non-profit, estate planning, and litigation matters unrelated to these cases.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Province	Counsel to material creditor RS Legacy Corporation	Province is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Quinn Emanuel Urquhart & Sullivan LLP	Counsel to various PSA Parties	Godfrey & Kahn, S.C. serves as co-counsel with Quinn Emanuel in a litigation matter unrelated to these cases.
Reed Smith LLP	Counsel to The Bank of New York Mellon	Reed Smith is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner. Godfrey & Kahn also served as co-counsel with Reed Smith in litigation matters unrelated to these cases.
Ropes & Gray, LLC	Counsel to material creditors	Godfrey & Kahn serves as co-counsel with Ropes & Gray on a litigation matter unrelated to these cases.
Saul Ewing Arnstein & Lehr LLP	Counsel to Inactive Commonwealth Claimant	Godfrey & Kahn was previously Wisconsin counsel for Saul Ewing Arnstein & Lehr to execute a foreign subpoena in a litigation matter unrelated to these cases.
Service Employees International Union	UCC Member	Godfrey & Kahn, S.C. previously represented S.E.I.U. in antitrust matters unrelated to these cases. Godfrey & Kahn, S.C. also has represented clients adverse to S.E.I.U., primarily in labor and employment matters unrelated to these cases.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
Schulte Roth & Zabel, LLP	Committee-Related Professional	Godfrey & Kahn previously served as Wisconsin co-counsel with Schulte Roth & Zabel LLP representing a group of investors in a Wisconsin insurance insolvency proceeding unrelated to these cases. Godfrey & Kahn also served as co-counsel with Schulte Roth in a Wisconsin regulatory matter unrelated to these cases.
Simpson Thacher & Bartlett LLP	Counsel for material creditors	Godfrey & Kahn previously served as co-counsel with Simpson Thacher in a transactional matter unrelated to these cases.
Skadden, Arps, Slate, Meagher & Flom, LLP	Counsel for UBS Trust	Godfrey & Kahn previously served as co-counsel with Skadden Arps on regulatory and Wisconsin litigation matters unrelated to these cases.
US Bank, NA	Litigation Parties	Godfrey & Kahn represents U.S. Bank National Association and certain affiliates on transactional, litigation, and regulatory matters unrelated to these cases. Aggregate billings to U.S. Bank or affiliates in the last 24 months have been less than .5 percent of Godfrey & Kahn, S.C.'s total revenue for the years 2015 and 2016.
Wells Fargo Municipal Bond Fund, Wells Fargo Strategic Municipal Bond Fund, Wells Fargo Wisconsin Tax Free Fund	Material Creditors-HTA Inactive Claims-COFINA	Godfrey & Kahn represents related entity Wells Fargo Bank in Wisconsin transactional and litigation matters unrelated to these cases.

INTERESTED PARTY	RELATIONSHIP TO DEBTORS	RELATIONSHIP TO GODFREY & KAHN
West Corporation	Material Creditors-HTA Inactive Claims-COFINA	Godfrey & Kahn represents West Corporation in litigation matters unrelated to these cases.
White & Case LLP	Counsel to various creditor groups	Godfrey & Kahn previously served as co-counsel with White & Case in a Wisconsin insurance insolvency matter unrelated to these cases.
Willkie Farr & Gallaher, LLP	Retained Professional Counsel to various creditor groups	Willkie Farr is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
Young Conaway Stargatt & Taylor	Counsel to various creditor groups	Willkie Farr is a retained professional in another bankruptcy matter in which Godfrey & Kahn represents a Fee Examiner.
UMB Bank, N.A.	Inactive Claims-Commonwealth	Godfrey & Kahn represents an UMB Bank in transactional matters unrelated to these cases.
U.S. Bank N.A. and U.S. Bank Trust N.A.	Material Creditor-multiple debtors	Godfrey & Kahn, S.C. represents U.S. Bank entities in transactional, litigation, and estate planning matters unrelated to these cases.

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